

Form 401-ES	North Dakota Estimated Income Tax For Fiduciaries (Estates and Trusts)	1998
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Who Must Pay Estimated North Dakota Income Tax

A fiduciary for an estate or trust must pay estimated North Dakota income tax for 1998 if all four of the following conditions are met: **1.** The fiduciary is required to pay estimated Federal income tax for 1998; **2.** The fiduciary's net tax liability for 1997 was \$200 or greater (If no return was required for 1997, the net tax liability is zero for this purpose, and no estimates are required); **3.** The fiduciary expects to owe, after subtracting North Dakota income tax withholding for 1998, at least \$200 in tax for 1998; and **4.** The fiduciary expects North Dakota income tax withholding for 1998 to be less than the smaller of: **(a)** 90% of the net tax liability shown on the 1998 North Dakota income tax return or **(b)** 100% of the net tax liability shown on the 1997 North Dakota income tax return. **Exception to condition 4(b):** If the estate or trust was not in existence for the entire 1997 tax year, part (b) of condition 4 does not apply.

When and How Much to Pay

If a fiduciary files an income tax return on a calendar year basis, the fiduciary must pay at least 25% of the estimated North Dakota income tax on or before April 15, June 15, and September 15, 1998, and January 15, 1999. If a fiduciary files an income tax return on a fiscal year basis, the fiduciary must pay at least 25% of the estimated North Dakota income tax on or before the 15th day of the 4th, 6th, and 9th months of the current tax year and the 1st month of the following tax year. If the due date falls on a Saturday, Sunday, or legal holiday, the payment is due on the next day that is not a Saturday, Sunday, or legal holiday.

Requirement to pay estimated tax later in tax year: If a fiduciary is not required to pay estimated North Dakota income tax until after the first installment due date, the fiduciary must pay estimated North Dakota income tax in equal installments starting: June 15, if requirement occurs after March 31 and before June 1; September 15, if occurring after May 31 and before September 1; or January 15, if occurring after August 31. Fiscal year filers should substitute corresponding dates.

Two schedules are provided on the second page of Form 401-ES, one for computing the estimated tax and one for recording payments. For assistance, call (701)328-3450. [TDD No. (701)328-2778]

Where and How to Pay

Each payment must be sent to: Office of State Tax Commissioner, State Capitol, 600 E. Boulevard Ave., Bismarck, North Dakota 58505-0599. Make your check or money order payable to: State Tax Commissioner. Please write the social security number, or federal identification number, and "Form 401-ES" on the check or money order. Attached to Form 401-ES are four payment vouchers, one for each installment due date. Each payment must be accompanied by the appropriate payment voucher so that the payment can be properly recorded.

Nonpayment, Late Payment, or Underpayment

Interest may be imposed for nonpayment, late payment, or underpayment of estimated North Dakota income tax. Interest is computed at the rate of 12% per annum from the installment due date to the date the estimated tax is paid or the prescribed due date of the North Dakota income tax return, whichever occurs first.

**In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of an individual's social security number, or the federal identification number of the estate or trust, on this form is mandatory and is required under Subsections 1 and 7 of North Dakota Century Code Section 57-38-31. A social security number or federal identification number is used as an identification number by the Tax Department for file control purposes, record keeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.*

**Form 401-ES
Payment
Voucher**

North Dakota Estimated Income Tax For Estates And Trusts

1998

January 1 to December 31, 1998, or other taxable year beginning _____, 1998, and ending _____, 1999.

Please Print Or Type	Name of estate or trust	*FID No. or Social Security Number
	Name and title of fiduciary	1st Installment Due 15th day of fourth month of tax year.
	Address of fiduciary (mailing address)	
	City, State, Zip Code	
		<i>"Buy North Dakota Products"</i>

Amount Of Payment ➤

Mail to:
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0599

401-ES

**Please Do
Not Write
In This
Space**

Schedule For Computing 1998 North Dakota Estimated Income Tax

Keep For Your Records

1. Estimated 1998 Federal income tax liability. (For the definition of "Federal income tax liability," see the instructions to line 1, Schedule 1, of the 1997 Form 38)	1		
2. Estimated 1998 Federal adjusted gross income	2		If you do not need the adjustments provided for on Lines 3 thru 5, skip Lines 2 thru 8 and enter the amount from Line 1 on Line 9 and complete Lines 10 thru 16.
3. Interest on U.S. obligations included on Line 2	3		
4. Nonresidents Only: Non-North Dakota adjusted gross income included on Line 2	4		
5. Income of an American Indian (on reservation) and railroad retiree (from U.S. Board) included on Line 2	5		
6. Add Lines 3, 4, and 5	6		
7. North Dakota adjusted gross income (Line 2 less Line 6)	7		
8. Line 7 divided by Line 2 (Enter as a percentage)	%	8	
9. Adjusted Federal income tax liability (Line 1 times percentage on Line 8)	9		
10. North Dakota income tax [Line 9 times .14 (14%)]	10		
11. Estimated N.D. income tax to be withheld during 1998	11		
12. Balance (Line 10 less Line 11). If less than \$200, no estimated payments are required	12		
13. Enter 90% of Line 10	13		
14. Enter 100% of the 1997 net tax liability. If no return was required for 1997, enter zero. If less than \$200, no estimated payments are required (see Note below)	14		
15. Enter the smaller of Line 13 or Line 14. If Line 11 is equal to or greater than this amount, no estimated payments are required. Otherwise go to Line 16	15		
16. Total estimated tax (Line 15 less Line 11). Divide this amount by four and enter the result on each payment voucher. (See When and How Much To Pay on the front page for other payment requirements)	16		

***Note:** If the amount on Line 14 is \$200 or more and the estate or trust was not in existence for all of 1997, disregard the instructions to Lines 14 and 15. Instead, enter the amount from Line 13 on Line 15. If Line 11 is equal to or greater than Line 15, no estimated payments are required. If Line 11 is less than Line 15, go to Line 16.*

Payment Record

Installment No.	Date Paid	Amount Paid	Total paid
1			
2			
3			
4			

Form 401-ES
Payment
Voucher

North Dakota Estimated Income Tax For Estates And Trusts

1998

January 1 to December 31, 1998, or other taxable year beginning _____, 1998, and ending _____, 1999.

Please Print Or Type	Name of estate or trust	*FID No. or Social Security No.
	Name and title of fiduciary	2nd Installment Due 15th day of sixth month of tax year. "Buy North Dakota Products"
	Address of fiduciary (mailing address)	
	City, State, Zip Code	
Amount Of Payment		➤

Mail to:
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0599

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North Dakota Estimated Income Tax For Estates And Trusts

1998

January 1 to December 31, 1998, or other taxable year beginning _____, 1998, and ending _____, 1999.

Please Print Or Type	Name of estate or trust	*FID No. or Social Security No.
	Name and title of fiduciary	3rd Installment Due 15th day of ninth month of tax year. "Buy North Dakota Products"
	Address of fiduciary (mailing address)	
	City, State, Zip Code	
Amount Of Payment		➤

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600 East Boulevard Avenue
Bismarck, ND 58505-0599

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Voucher

North Dakota Estimated Income Tax For Estates And Trusts

1998

January 1 to December 31, 1998, or other taxable year beginning _____, 1998, and ending _____, 1999.

Please Print Or Type	Name of estate or trust	*FID No. or Social Security No.
	Name and title of fiduciary	4th Installment Due 15th day of first month following close of tax year. "Buy North Dakota Products"
	Address of fiduciary (mailing address)	
	City, State, Zip Code	
Amount Of Payment		➤

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Bismarck, ND 58505-0599

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